Automatic Extension for Individuals

GENERAL INFORMATION

If you can't file your Colorado tax return by April 18, 2011, you may file your Colorado return on or before October 15, 2011 without filing a written request for extension. However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 18 and the balance when you file by October 15.

If you can't file by April 18 but still owe additional tax, use the payment voucher below to mail in your payment by April 18. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on form DR 0158-I below and mail the voucher portion only with your payment to:

Colorado Department of Revenue Denver CO 80261-0008

If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.

PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability is not paid by April 18, 2011, a late

payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 18 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 18, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-I youcher.

TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 18, the deadline for filing your return is June 15, 2011. If you need an additional four months to file your return, you will automatically have until October 15, 2011 to file. Interest is due on any payment received after April 18, 2011.

To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2011. When filing your return, attach a statement to the front indicating that you were "abroad on April 18, 2011."

1 Income tax you expect to owe			1			
2 Tax payments and credits:						
a Colorado income tax withheld	2a					
b Colorado estimated income tax payr	nents 2b					
c Other payments and credits	2c					
Total tax payments and credits – Add lii	nes 2a through 2c		2			
3 Tax due- Subtract line 2 from line 1. Er	ter the result here and on the voucher l	oelow	3			
	NO PAYMENT IS DUE, DO NOT FILE FO 7 THE LOWER PORTION OF THIS PAGE			MENT ▼		
(0019) DR 0158-I (11/08/10) COLORADO DEPARTMENT OF REVENUE DENVER CO 80261-0008 www.TaxColorado.com	2010 Extension Payment V				70	
Return this voucher with check or money order payable to the DR 0158-I" on your check or money order. Do not send ca						
Your Last Name				ORTANT: ENTER YOUR SOCIAL SECURITY NUMBER		
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Spouse's Social Security Number				
Address		I				
City		State	ZIP			
IF NO PAYMENT IS DUE, DO NOT FILE THIS FOI bank account may be debited as early as the same day received by insufficient or uncollected funds, the Department of Revenue may consume the contract of the contr	the State. If converted, your check will not be returned. If you	r check is rejected	action. Your I due to	Amount of Pa	ayment	
(Do not	write in space below)		(80)	\$.00	

TAX PAYMENT WORKSHEET FOR YOUR RECORDS